



United American Indian Involvement, Inc.

1125 West 6th Street, Suite 103 • Los Angeles, California 90017
Tel: (213) 202-3970 • Fax: (213) 202-3977



**Robert Sundance Family
Wellness Center**
1125 West 6th Street, Suite 103
Los Angeles, CA 90017
Tel: (213) 202-3970
Fax: (213) 202-3977

- Inpatient/Outpatient
Alcohol/Drug/Mental Health
Employment Counseling
- Nutrition
- Senior Services
- Sober Living For Women
- Positive Parenting

**Los Angeles American
Indian Health Project**
Tel: (213) 202-3970
Fax: (213) 202-3977

- Health Screening/Case
Management
- Diabetes Program
- Immunization (Child/Adult)
- VA Clinic collaborative
- Health/Nutrition/Education

**Los Angeles American
Indian Clubhouse**
Tel: (213) 202-3976
Fax: (213) 202-3977

- Academic tutoring
- Recreational/Social Activities
- Computer Software Classes
- Counseling

**Robert Sundance Workforce
Development Program**

- Workforce Preparation
- Job Search/Development
- Job Placement

Tel: (213) 202-3970
Fax: (213) 202-3977

**Seven Generations Child and
Family Counseling Services**
Tel: (213) 241-0979
Fax: (213) 241-0925
seven_generations@hotmail.com

- System of Care
- Child & Family Counseling
Crisis Interventions/Case
Management/Parenting Training
- Domestic Violence
& Sexual Assault Counseling
- Child Abuse Treatment Program
- Family Preservation
- Family Support

**Youth Regional Treatment
Center (YRTC)**
Ah-No-Ven (Healing) Home
1020 Highlight Drive
West Covina, CA 91791
Tel: (626) 938-1947
Cell: (213) 804-9166
Fax: (626) 974-5843

October 29, 2008

State of California
Local Assistance Monitoring Branch
Governor's Office of Emergency Services
3650 Schriever Avenue
Mather, CA 95655

RE: United American Indian Involvement, Inc.
Federal ID No. 95-2971933

To Whom It May Concern:

Enclosed please find the A-133 audit report for United American Indian
Involvement, Inc. for the fiscal year ended January 31, 2008.

This report is being sent to you as a condition of our contract with your Agency.

Please process and update your records to show that it has been received.

Thank you in advance for your cooperation.

Sincerely,


Mary Siewert
Fiscal Officer

Enclosure

UNITED AMERICAN INDIAN
INVOLVEMENT, INC.
CONSOLIDATED FINANCIAL
STATEMENTS AND SUPPLEMENTAL
INFORMATION
JANUARY 31, 2008

DATE RECEIVED:



AUDIT REVIEW #(s) 04287

Assigned To: Mout

Date Reviewed: 11/13/08

Reviewer's Initials: DM

Date Review(s) Completed: 11/13/08

UNITED AMERICAN INDIAN INVOLVEMENT, INC.
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JANUARY 31, 2008

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DUANE BILLEDEAUX
CERTIFIED PUBLIC ACCOUNTANT

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors:

United American Indian Involvement, Inc.
1125 W. 6th Street
Los Angeles, California 90017

We have audited the accompanying Statement of Financial Position of United American Indian Involvement, Inc. (a non-profit organization) as of January 31, 2008 and the related Statements of Activities and Changes in Cash for the period then ended. The financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards, generally accepted in the United States of America and standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of United American Indian Involvement, Inc. as of January 31, 2008 and the results of its operations and its changes in cash for the year then ended in conformity with accounting principles generally accepted in the United States.

In accordance with Government Auditing Standards, we have also issued our report dated August 28, 2008 on our consideration of United American Indian Involvement, Inc.'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grants and, other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

Our audit was performed for the purpose of forming an opinion on the basic financial statements of United American Indian Involvement, Inc. taken as a whole. The schedule of functional expenses is presented for the purpose of additional analysis and is not a required part of the basic financial statements of United American Indian Involvement, Inc. The accompanying schedule of Federal Financial Assistance is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profits Organizations, and is not a required part of the basic financial statements of United American Indian Involvement, Inc. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

A handwritten signature in dark ink, appearing to be 'A. B. L.', is positioned above the date and location text.

August 28, 2008
Glendora, California

446 S. Sellers St., Glendora, Ca. 91741
Phone 626-914-1569 Fax 626-610-3572

UNITED AMERICAN INDIAN INVOLVEMENT, INC.
STATEMENT OF FINANCIAL POSITION
JANUARY 31, 2008

<u>Current Assets</u>	
Cash in Banks	\$ 15,432
Grant and Contracts Receivable (note 3)	1,108,489
Employee Advances	<u>635</u>
Total Current Assets	<u>1,124,556</u>
<u>Property and Equipment</u>	
Property and Equipment net of Depreciation (Note 2)	<u>259,302</u>
<u>Other Assets</u>	
Deposits (Note 4)	<u>68,618</u>
Total Assets	<u>\$ 1,452,476</u>
<u>Current Liabilities</u>	
Accounts Payable-Trade	\$ 366,918
Accrued Wages	225,398
Accrued Expenses	110,138
Accrued Vacation (note 6)	219,293
403(b) deductions payable	4,914
Retirement Contributions Payable (note 8)	<u>20,650</u>
Total Current Liabilities	<u>947,311</u>
Total Liabilities	<u>947,311</u>
<u>Net Assets</u>	
Unrestricted	480,778
Temporary Restricted	24,387
Permanently Restricted	<u>-</u>
Total Net Assets	<u>505,165</u>
Total Liabilities and Net Assets	<u>\$ 1,452,476</u>

The accompanying notes are an integral part of these financial statements

UNITED AMERICAN INDIAN INVOLVEMENT, INC.
STATEMENT OF ACTIVITIES
JANUARY 31, 2008

Unrestricted Revenue

Contract Revenue	\$ 8,314,745
Public Support	<u>28,779</u>
Total Unrestricted Revenue and Support	<u>8,343,524</u>

Expenses

Total Expenses (page 13)	<u>8,215,015</u>
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Increase (Decrease) in Unrestricted Net Assets	<u>128,509</u>
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Temporarily Restricted Net Assets

Addition of Temporarily Restricted Net Assets	<u>-</u>
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Increase (Decrease) in Temporarily Restricted Net Assets	-
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Increase (Decrease) Permanently restricted Net Assets	<u>-</u>
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Increase (Decrease) in Net Assets	128,509
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Net Assets at the Beginning of Year	<u>376,656</u>
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Net Assets End of Year	<u>\$ 505,165</u>
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The accompanying notes are an integral part of these financial statements

UNITED AMERICAN INDIAN INVOLVEMENT, INC.
STATEMENT OF CHANGES IN CASH
JANUARY 31, 2008

Cash Flow from Operating Activities	\$ 128,509
Adjustments to reconcile net assets to Net Cash Provided by Operating Activities:	
(Increase) in Accounts Receivable	(146,838)
Decrease in Employee Advances	315
(Increase) in Deposits	(36,171)
Increase in Accounts Payable	63,316
Increase in Accrued Vacation	47,551
Increase in 403(b) and Retirement Contributions	(4,879)
Increase in Accrued Wages	40,637
Increase in Accrued Expenses	<u>1,520</u>
Net Cash Flows from Operating Activities	<u>93,960</u>
Cash Flows from Investing Activities	
Net Change in Property and Equipment	<u>(79,768)</u>
Net Cash (Used) by Investing Activities	<u>(79,768)</u>
Cash Flows From Financing Activities	
Net Changes in Financing Activities	<u>-</u>
Net Cash Provided by Financing Activities	<u>-</u>
Total increase in Cash	14,192
Prior Period Adjustment	1,029
Cash Beginning	<u>211</u>
Cash Ending	<u>\$ 15,432</u>

The accompanying notes are an integral part of these financial statements

UNITED AMERICAN INDIAN INVOLVEMENT, INC.
NOTE TO FINANCIAL STATEMENTS
JANUARY 31, 2008

Note 1: Summary of Significant Accounting Policies:

Organization and Nature of Activities

United American Indian Involvement, Inc. (UAI) is an American Indian organization serving the Urban Indian communities in California. UAI operates a number of programs designed to assist the needs of the American Indians. The Los Angeles American Indian Health Project provides public health services and access to health, dental and optical services; The Robert Sundance Family Wellness Center offers a host of culturally-specific services to American Indian individuals and families dealing with substance abuse issues; The Seven Generations Child and Family Counseling Services meets the growing mental health needs of American Indian children and their families and; The American Indian clubhouse provides a safe and creative environment for American Indian children living in Los Angeles County that emphasizes healthy life choices free from substance abuse. During 2007, UAI opened the Fresno American Indian Health Project. UAI will model this site after the Los Angeles American Indian Health Project and Clubhouse programs to provide similar services to American Indians in the Fresno area using a local advisory board to identify community specific needs. UAI is supported primarily through Federal awards and contracts both directly from Federal agencies and indirectly through pass-through entities. The major grantors are the Department of Health and Human Services' Indian Health Services and Substance Abuse Mental Health Services Administration (SAMHSA) and the County of Los Angeles Department of Mental Health. The organization is incorporated as a not-for-profit corporation under the laws of the State of California 2370(d). UAI is also recognized as a non-profit 501(c) (3) by the Federal Government. UAI's main location is in downtown Los Angeles, California.

Basis of Accounting-Scope

The financial statements are prepared on the accrual basis of accounting and accordingly reflect all significant receivable, payables, and other liabilities. These financial statements include all activity of the United American Indian Involvement, Inc. under control of the UAI Board of Directors.

Basis of Presentation

Financial Statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards (SFAS) No. 117, Financial Statements of a Not-For-Profit Organizations. Under SFAS No. 117, the organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted, temporarily restricted, and permanently restricted. In addition the organization is required to present a Statement of Cash Flows.

Cash

Cash in bank and cash equivalents available to UAII as of January 31, 2008.

Contributions

Under SFAS No. 116, Accounting for Contributions Received and Contributions Made, contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted net assets depending on the absence or existence and nature of any donor restrictions.

Income Taxes

The organization is a not-for-profit organization exempt from Federal and State income taxes. Accordingly no allowance for income taxes has been made.

Contingent Liabilities

United American Indian Involvement, Inc. participates in several Governmental assisted grant programs. These programs are subject to financial and compliance audits by the grantors or their representatives. Accordingly, until final approval of the operation of the grant by the grantor, United American Indian Involvement, Inc. has contingent liability to return grant funds not used in accordance with the grant terms. The amount, if any, of expenses which may be disallowed in the future, in the opinion of United American Indian Involvement, Inc. would be immaterial.

Revenue Recognition

Governmental funds received in excess of expenses incurred, are reported as deferred revenue until such expenses are incurred. Expenses incurred on Governmental grants or contracts prior to reimbursement are reported as a Grant or Contract Receivable.

Functional Expenses

During the period, the agency allocated shared expenses based on budgets submitted to Department of Health & Human Services-Division of Cost Allocation at the time of application, grant or contract agreement. The budgets were based on management's estimates of time, material, joint costs and duties of each employee that worked on different projects and funding sources during the period. All shared costs were allocated between program and supporting services using indirect costing methods.

Note 2: Equipment and Office Furniture:

Buildings, leasehold improvements, furniture, and equipment are capitalized at cost and depreciated over estimated useful lives of five to seven years using straight line method, with half year's depreciation recognized in the years of acquisition and disposal. Automobiles are capitalized over 5 years using the straight line method. Depreciation for the year ended January 31, 2008 is \$51,009.

The following is a summary of property and equipment, as of January 31, 2008:

Equipment, Office Furniture	\$ 340,928.
Vehicles	5,438.
Leasehold Improvements	81,998.
Medical Equipment	<u>26,905.</u>
Less Accumulated Depreciation and Amortization	(<u>195,967.</u>)
Total Fixed Assets	<u>\$ 259,302.</u>

Note 3: Grant or Contract Receivable:

Grant or Contract receivables are all current and shown in their entirety. Management has determined that all are collectable. Therefore, no allowance has been made for doubtful accounts.

Note 4: Security Deposits:

Deposits as of January 31, 2008 consist of \$ 68,618. in security deposits and include the premises at 1125 W. 6th Street, West Covina house and 1535 E. Shaw, Fresno (also see note 5).

Note 5: Lease Commitments:

UAIL's main operations are located on West 6th Street, Los Angeles. The Organization also leases a recovery home in the San Gabriel Valley (SGV) and an office in Fresno, CA. The minimum lease payments are as follows:

	Period ending 1/31/2009	Length of Contract
Main Offices	\$ 744,387	\$ 4,704,078
SGV home	42,000	42,000
Fresno	30,690	82,940
Phone Systems	13,836	41,508
Computers	15,465	15,465
Copiers	<u>24,396</u>	<u>33,786</u>
Total Minimum Lease Payments	<u>\$ 870,774</u>	<u>\$ 4,919,777</u>

5 year lease on the premises on 6th Street dated 6/15/07
\$61,418 monthly.
4% CPI increase each year.

UAIL's lease of the premises on 6th street includes a clause allowing UAIL under certain circumstances to pay a penalty and terminate the lease early if a major loss in funding occurs. The SGV and Fresno leases also contain early termination clauses.

Note 6: Accrued Vacation:

UAIL employees are eligible for vacation every year. The amount of vacation is determined by the length of employment. A liability has been accrued for all employee vacation time and compensated time off which has been earned but not paid. A corresponding receivable has been accrued for programs that allow reimbursement for compensated absences and other accrued expenses.

Note 7: Lines of Credit:

As of January 31, 2008 the organization has unsecured lines of credit with various financial institutions that can be drawn upon as needed. The current interest rate is 9.5%. The organization also uses credit cards in their operation. The balance of the credit cards as of January 31, 2008 is \$ 299. The credit cards are typically paid off monthly and shown in Accounts Payable.

Note 8: Retirement Contribution Payable:

UAIL funds a retirement contribution for each permanent employee. Each employee receives \$50 per month for each month of service and is credited monthly. The organization also sponsors a voluntary 403(b) deduction program for each employee who wishes to participate.

SUPPLEMENTAL INFORMATION

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UNITED AMERICAN INDIAN INVOLVEMENT, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE PERIOD FEBRUARY 1, 2007 THROUGH JANUARY 31, 2008

	American Indian Clubhouse	Robert Sundance Family Wellness Center	Los Angeles American Indian Health Project	Fresno American Indian Health Project	Seven Generations Children & Family Services	General, Administration & Donations	Total
Direct Costs							
Direct Labor	204,959	933,414	880,764	63,703	1,571,207	655,700	4,309,746
Fringe Benefits	51,782	207,669	194,990	9,384	321,217	123,437	908,480
Occupancy	56,946	183,505	171,576	26,386	290,796	(27,759)	737,621
Materials & Supplies	12,575	66,850	128,969	17,231	137,072	43,559	406,257
Staff Travel	3,287	40,710	32,171	8,080	41,342	37,019	162,610
Consultant Services	1,083	59,955	23,996	2,501	59,231	33,666	180,433
Direct Services	31,679	566,869	172,718	3,391	118,385	16,896	909,941
Depreciation Expense	-	-	-	-	-	51,009	51,009
Other Direct	27,492	111,007	117,324	10,267	128,701	72,107	466,899
Total Direct Costs	393,581	2,203,210	1,792,935	147,686	2,723,932	729,101	8,215,015
Indirect Costs	58,866	307,219	257,910	21,288	374,064	(1,019,347)	-
Total Program Costs	452,447	2,510,429	2,050,845	168,974	3,097,996	(290,246)	8,215,015

DUANE BILLEDEAUX
CERTIFIED PUBLIC ACCOUNTANT

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

To the Board of Directors:

United American Indian Involvement, Inc.
1125 West 5th Street
Los Angeles, California 90017

We have audited the financial statements of United American Indian Involvement, Inc. as of and for the year ended January 31, 2008, and have issued our report thereon dated August 28, 2008. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

In planning and performing our audit, we considered United American Indian Involvement, Inc.'s internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the United American Indian Involvement, Inc.'s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the United American Indian Involvement, Inc.'s internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects United American Indian Involvement, Inc.'s ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the organization's financial statements that is more than inconsequential will not be prevented or detected by United organization's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by organization's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether United American Indian Involvement, Inc.'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management, Board of Directors, others within the entity. Federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



Glendora, California
August 28, 2008

446 Sellers St., Glendora, California 91741
Phone 626-914-1569 Fax 626-610-3572

DUANE BILLEDEAUX
CERTIFIED PUBLIC ACCOUNTANT

**REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

To the Board of Directors:

United American Indian Involvement, Inc.
1125 West 5th Street
Los Angeles, California 90017

Compliance

We have audited the compliance of United American Indian Involvement, Inc. with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the period February 1, 2007 through January 31, 2008. United American Indian Involvement, Inc.'s major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to its major federal program is the responsibility of United American Indian Involvement, Inc.'s management. Our responsibility is to express an opinion on United American Indian Involvement, Inc.'s compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about United American Indian Involvement, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of United American Indian Involvement, Inc.'s compliance with those requirements.

In our opinion, United American Indian Involvement, Inc. complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended January 31, 2008.

Internal Control over Compliance

The management of United American Indian Involvement, Inc. is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered United American Indian Involvement, Inc.'s internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of United American Indian Involvement, Inc.'s internal control over compliance.

A *control deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of management, Board of Directors, others within the entity and, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



Glendora, California
August 28, 2008

446 Sellers St., Glendora, California 91741
Phone 626-914-1569 Fax 626-610-3572

UNITED AMERICAN INDIAN INVOLVEMENT, INC.
FEDERAL FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JANUARY 31, 2008

Federal Agency/Program	CFDA	Pass-Through Entity	Contract Number	Federal Expenditures
Department of Health and Human Services				
<u>Indian Health Services</u>				
Public Health Nursing Case Management Services	93.228		HHS1235200700021C &	
Aftercare and Access to Male Residential Treatment Services	93.228		HHS123520060016C	\$ 1,201,614
Access to Residential Alcoholism Care for American Indian Females	93.228		HHS1235200700022C &	
Female Youth Residential Substance Abuse Treatment	93.228		HHS1235200600017C	575,368
*Special Diabetes Program	93.237		HHS1235200700023C &	
*Special Diabetes Program (Competitive)	93.442		HHS1235200600018C	466,421
*Public Health Nurse/Immunization	93.210		HHS1235200700024C &	
Urban Indian Health-Los Angeles	93.193		HHS1235200600010C	306,467
Urban Indian Health-Fresno	93.193		HID9400308	182,263
Public Health Nursing Case Management-Fresno	93.228		HID9400483	349,068
Methamphetamine Epidemic in California Indian Country Conference			D91HS300142	115,934
			H729400143	494,639
			H729400143	24,062
			HHS1235-2007-00015C	144,911
			051-062-60007	16,918
<u>Substance Abuse and Mental Health Administration</u>				
*Child Mental Health Initiative	93.104	CRIHB	1 U79 SM057011	1,171,495
*Suicide Prevention (Red Hawk Project)	93.243		1 U79 SM057425	391,733
<u>Center for Disease Control and Prevention</u>				
Health Promotion & Diabetes Prevention (Garden of Health)	93.945		U58CCU924998	95,049
<u>ACF - Administration for Native Americans</u>				
*Strengthening American Indian Families	93.612		90 NI 0010	214,637
Total Direct Support Federal Assistance				<u>5,750,579</u>

UNITED AMERICAN INDIAN INVOLVEMENT, INC.
FEDERAL FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JANUARY 31, 2008

State of California and Others	CFDA	Pass-Through Entity	Contract Number	Federal Expenditures
<u>Department of Alcohol and Drug Programs</u>				
Governor's Office of Emergency Services				
Native Pathways to Healing	16.588	State of California	IN05191767	109,051
American Indian Child Abuse Treatment	16.575	State of California	NA07041767	129,578
<u>California Rural Indian Health Board (CRIHB)</u>				
Community Challenge Grant		CRIHB	05-45239	22,310
Tobacco Education & Prevention	92.283	CRIHB		24,630
California American Indian Recovery	93.275	CRIHB		150,766
<u>County of Los Angeles</u>				
Children's Mental Health Services		County of LA	MH120069	1,225,133
Community Service Block Grant	93.569	County of LA	35246	22,242
Community Service American Indian Block	93.569	County of LA	50187	123,018
Office of Aids Program and Policy		County of LA	H700874	514
Proposition 36		County of LA	PH-000102A & H212666B	78,704
Office of Alcohol Programs		County of LA	H 702382A & H-212666	28,190
Family Support	93.556	County of LA		135,593
Family Preservation		County of LA		323,985
DCFS - Group Home		County of LA		
<u>City of Los Angeles</u>				
Neighborhood Action Program	14.218	City of LA	104717	95,447
Neighborhood Action Program	93.969	City of LA	104717	-
Total Support State of California and Others				2,524,816
Total Support Direct Federal, State and Others				\$ 8,275,395

NOTE-BASIS OF PRESENTATION

The schedule of expenditures of federal awards includes the grant activity of UAI. The information is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Government, and Non-Profit Organizations. Therefore, some of the amounts presented in this schedule may differ from amount present in, or used in the preparations of, the financial reporting of the grant programs.

* Major Programs

The accompanying notes are an integral part of these financial statements.

UNITED AMERICAN INDIAN INVOLMENT, INC.
SUMMARY OF AUDITOR'S RESULTS
JANUARY 31, 2008

1. The auditor's report expresses an unqualified opinion on the financial statements of United American Indian Involvement, Inc.
2. Internal control over financial reporting:

Material weakness(es) identified? _____ yes X no

Significant deficiency(ies) identified that are not considered to be material weaknesses? _____ yes X none reported.

Noncompliance material to financial statements noted? _____ yes X no
3. Federal Awards:

Internal control over major programs:

Material weakness(es) identified? _____ yes X no

Significant deficiency(ies) identified that are not considered to be material weakness(es)? _____ yes X none reported
4. Type of auditor's report issued on compliance for major programs is unqualified.
5. Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133? _____ yes X no
7. The programs tested as a major program: CFDA 93.237, CFDA 93.442, CFDA 93.270, CFDA 93.104, CFDA 93.243, CFDA 93.210.
8. The threshold used for distinguishing between Type A and B programs was \$300,000.
9. United American Indian Involvement, Inc. qualified as a low-risk auditee.

UNITED AMERICAN INDIAN INVOLVEMENT, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JANUARY 31, 2008

CURRENT YEAR FINDINGS

NONE

UNITED AMERICAN INDIAN INVOLVEMENT, INC.
PRIOR YEARS FINDINGS AND QUESTIONED COSTS
JANUARY 31, 2008

PRIOR YEARS FINDINGS

NONE

End of Report